

भारत का राजपत्र

The Gazette of India

प्रसारात्मक

EXTRAORDINARY

भाग II—खंड 1

PART II—Section 1

प्राविकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 4] नई विल्हेमी, बुधवार, करवरी 11, 1970/माघ 22, 1891

No 4] NEW DELHI, WEDNESDAY, FEBRUARY 11, 1970/MAGHA 22, 1891

इस भाग में भिन्न पृष्ठ संलग्नी वी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed
as a separate compilation.

MINISTRY OF LAW

(Legislative Department)

New Delhi, the 11th February, 1970 | Magha 22, 1891 (Saka)

The following President's Acts are published for general information:—

THE BIHAR LAND REFORMS (AMENDMENT) ACT, 1970

NO. 5 OF 1970

Enacted by the President in the Twenty-first Year of the Republic of India.

An Act further to amend the Bihar Land Reforms Act, 1950

32 of 1969.

In exercise of the powers conferred by section 3 of the Bihar State Legislature (Delegation of Powers) Act, 1969, the President is pleased to enact as follows:—

1. This Act may be called the Bihar Land Reforms (Amendment) Act, 1970. **Short title.**
2. In section 4 of the Bihar Land Reforms Act, 1950 (hereinafter referred to as the principal Act), in clause (cc),—
 - (i) the words "with the consent of the outgoing intermediary" shall be, and shall be deemed always to have been, omitted;
 - (ii) the following proviso shall be inserted at the end, namely:—

"Provided that an appeal against an order passed under this clause, if preferred within sixty days of the date of such

Bihar Act
XXX of
1950.

order, shall lie to the prescribed authority not below the rank of the Collector of the district who shall dispose of the same according to the prescribed procedure.”.

Amendment of section 6.

3. In section 6 of the principal Act, in sub-section (1),—

(i) in the proviso, after the words “possession of”, the words “any naukarana land or” shall be, and shall be deemed always to have been, inserted;

(ii) the following *Explanation* shall be, and shall be deemed always to have been, inserted at the end, namely:—

Explanation.—For the purposes of this sub-section, “naukarana land” means land held as a grant burdened with service in lieu of rent or held simply in lieu of wages for services to be rendered.’.

Amendment of section 12.

4. In section 12 of the principal Act, in sub-section (1), for the words and figures “sections 9, 11 and 31”, the words and figures “sections 9, 11, 25 and 31” shall be substituted.

Amendment of section 25.

5. In section 25 of the principal Act, in sub-section (4),—

(i) in clause (b), for the words “a Tribunal to be appointed by the State Government in this behalf”, the words and figures “a Mines Tribunal appointed under section 12” shall be substituted;

(ii) clauses (c) and (d) shall be omitted;

(iii) clauses (e), (f) and (g) shall respectively be re-lettered as clauses (c), (d) and (e);

(iv) in clause (d) as so re-lettered, the words “and to the opinion of the Mining Expert, with regard to the extent of the mining operation carried on and of the minerals obtained” shall be omitted.

Amendment of section 32B.

6. To section 32B of the principal Act, the following proviso shall be added, namely:—

“Provided that no such affidavit shall be necessary where the amount of compensation payable is less than one hundred rupees.”.

Amendment of section 33.

7. In section 33 of the principal Act, in sub-section (1), after the existing provisos, the following proviso shall be inserted, namely:—

“Provided also that, if the State Government by notification in the Official Gazette so directs, *ad interim* payments of compensation may be made in advance at any time within two months prior to the expiry of any six-monthly period fixed for making such payments.”.

Amendment of section 43.

8. In section 43 of the principal Act, in sub-section (2), for clause (d), the following clause shall be substituted, namely:—

“(d) the authority to which an appeal shall lie under the proviso to clause (cc) and the proviso to clause (hh) of section 4 and section 8 and the procedure to be followed in disposing of such appeal.”.

Transitional
provision.

9. (1) All proceedings pending before the Tribunal appointed under section 25 immediately before the commencement of this Act shall stand transferred for disposal to the Mines Tribunal appointed under section 12.

(2) The Mines Tribunal may continue the proceedings from the stage at which they were so transferred.

President.

President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

Reasons for the enactment

The Bihar Land Reforms Act, 1950 mainly provides for the abolition of intermediaries. In the administration of the said act, some legal and practical difficulties have been experienced particularly with regard to the recovery from the outgoing intermediaries of the amount of rent realised by them for any period after the date of vesting of their estates and tenures the settlement of the *naukarana* lands with the grantee rather than with the intermediary, the functioning of two separate Tribunals for dealing with mining disputes, the filing of affidavits in the case of petty amounts of compensation and the advance payment of *ad interim* compensation on the occasions of important festivals.

2. With a view to removing these difficulties, it is considered necessary to make suitable amendments by the present measure in sections 4, 6, 12, 25, 32B, 33 and 43 of the Bihar Land Reforms Act, 1950.

3. The Committee constituted under the proviso to sub-section (2) of section 3 of the Bihar State Legislature (Delegation of Powers) Act, 1969 (32 of 1969), has been consulted before the enactment of this measure as a President's Act.

B. R. PATEL,

Secy. to the Govt. of India,
Ministry of Food, Agriculture,
Community Development and Co-operation.

THE BIHAR TENANCY (AMENDMENT) ACT, 1970

NO. 6 OF 1970

Enacted by the President in the Twenty-first Year of the Republic of India.

An Act further to amend the Bihar Tenancy Act, 1885.

In exercise of the powers conferred by section 3 of the Bihar State Legislature (Delegation of Powers) Act, 1969, the President is pleased to enact as follows:—

1. (1) This Act may be called the Bihar Tenancy (Amendment) Act, 1970. **Short title and commencement.**

(2) It shall come into force at once.

Substitution
of new
section for
section 109.

Bar of juris-
diction to
Civil Courts.

Bihar Act
VIII of
1885

2. For section 109 of the Bihar Tenancy Act, 1885, the following section shall be substituted, namely:—

“109. (1) Subject to the provisions of section 109A, a Civil Court shall not entertain any application or suit—

(a) concerning the preparation or publication of record-of-rights or settlement of rent or preparation of Settlement Rent-rolls;

(b) for alteration of any entry in any such record or roll;

(c) for the determination of incidents of any tenancy; or

(d) for declaration of title to or recovery of possession of or confirmation of possession over any holding or tenancy or part thereof in which correctness of any entry in any such record or roll is expressly or impliedly challenged or in which determination of incidents of any tenancy is involved.

(2) Suit for declaration of title to or recovery of possession of or confirmation of possession over any holding or tenancy or part thereof, in which correctness of any entry in any record-of-rights or Settlement Rent-roll is expressly or impliedly challenged or in which determination of incidents of any tenancy is involved, may be instituted before the Collector or any Revenue Officer specially empowered by the State Government by notification in this behalf who shall dispose of the suit in the prescribed manner.

(3) An appeal against the decision under sub-section (2) shall lie,—

(a) if the decision is by an officer other than the Collector of a district, to the Collector of the district or to any other officer as may be specially empowered by the State Government by notification in this behalf, whose decision thereon shall be final; or

(b) if the decision is by the Collector of a district, to the Commissioner of the Division, whose decision thereon shall be final.

(4) Every appeal under sub-section (3) shall be presented within ninety days from the date of the decision under sub-section (2).”.

Transfer of
certain appli-
cations and
suits pending
in Civil
Courts.

Bihar Act
VIII of
1885

3. (1) Notwithstanding anything contained in the Bihar Tenancy Act, 1885 or any other law for the time being in force, all applications and suits of the nature referred to in sub-section (1) of section 109 of the said Act as amended by this Act, pending in a Civil Court immediately before the commencement of this Act shall, on such commencement, stand transferred to the Collector of the district in which such Court is situated and the Collector shall either dispose of them of himself or transfer them to any Revenue Officer competent to hear an application or suit of such nature under sub-section (2) of the said section 109:

Provided that an appeal against or proceedings in execution of any judgment, decree or order of a Civil Court passed in any such suit before the commencement of this Act shall be disposed of as if this Act had not been enacted.

(2) The Collector or the Revenue Officer shall dispose of the suit transferred to him under sub-section (1) in the prescribed manner.

(3) An appeal against the decision under sub-section (2) shall lie,—

(a) if the decision is by an officer other than the Collector of a district, to the Collector of the district or to any other officer as may be specially empowered by the State Government by notification in this behalf, whose decision thereon shall be final; or

(b) if the decision is by the Collector of a district, to the Commissioner of the Division, whose decision thereon shall be final.

(4) Every appeal under sub-section (3) shall be presented within ninety days from the date of the decision under sub-section (2).

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

Reasons for the enactment

Survey and settlement operations have been undertaken in several districts of Bihar with a view to effecting a thorough revision of record-of-rights. A large number of suits were filed in Civil Courts challenging the entries in the record-of-rights. Considering that it would be difficult for the under-riayats to defend their cases in Civil Courts and for the Civil Courts to deal with a large number of cases speedily, the Bihar Tenancy (Amendment) Act, 1964 was enacted which barred a Civil Court from entertaining any application or suit concerning (1) the preparation or publication of record-of-rights, (2) settlement of rent and preparation of Settlement Rent-roll, (3) alteration of any entry in such record or roll, and (4) determination of the incidents of any tenancy; and for transfer of such suits from Civil Courts to Revenue Courts.

2. On an interpretation of the wordings of section 109 of the Bihar Tenancy Act, 1885 as substituted by the Bihar Tenancy (Amendment) Act, 1964 and the transitional provision contained in section 11 of the said amending Act, it has been held by the Patna High Court in Misc. Judicial Case No. 1709 of 1964 that in a suit for declaration of title between rival claimants to property and for confirmation of possession or recovery of possession, a prayer for correction of the entry in the record-of-rights is of an ancillary nature and the Bihar Tenancy (Amendment) Act, 1964 did not take away the jurisdiction of a Civil Court in such suits.

3. It is apprehended that the purpose of the Bihar Tenancy (Amendment) Act, 1964 would be defeated as in the suits for correction of records or determination of incidents of tenancy, disputes relating to title and possession are generally involved. It is, therefore, necessary to further amend the Bihar Tenancy Act, 1885 and specifically provide for barring the jurisdiction of a Civil Court with regard to suits for declaration of title to or recovery of possession of or confirmation of possession

over any holding or tenancy or part thereof in which correctness of any entry in any record-of-rights or Settlement Rent-roll is expressly or impliedly challenged or in which determination of incidents of tenancy is involved, for empowering the Revenue Court to decide such suits and for transfer of such cases to the Revenue Courts for disposal. The present measure is intended to achieve that object.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the Bihar State Legislature (Delegation of Powers) Act, 1969 (32 of 1969) has been consulted before the enactment of this measure as a President's Act.

B. R. PATEL,
Secy. to the Govt. of India.
*Ministry of Food, Agriculture,
Community Development and Co-operation.*

**THE BIHAR TAXATION ON PASSENGERS AND GOODS
(CARRIED BY PUBLIC SERVICE MOTOR VEHICLES)
AMENDMENT ACT, 1970**

No. 7 OF 1970

Enacted by the President in the Twenty-first Year of the Republic of India.

An Act to amend the Bihar Taxation on Passengers and Goods (Carried by Public Service Motor Vehicles) Act, 1961.

In exercise of the powers conferred by section 3 of the Bihar State Legislature (Delegation of Powers) Act, 1969, the President is pleased to enact as follows:—

320

Short title.

1. This Act may be called the Bihar Taxation on Passengers and Goods (Carried by Public Service Motor Vehicles) Amendment Act, 1970.

Insertion of new sections 3A and 3B.

2. After section 3 of the Bihar Taxation on Passengers and Goods (Carried by Public Service Motor Vehicles) Act, 1961 (hereinafter referred to as the principal Act), the following sections shall be inserted, namely:—

Collection of tax in pursuance of reciprocal agreements.

“3A. Notwithstanding anything contained in this Act, where a reciprocal agreement relating to taxation on passengers or goods carried by public service motor vehicles is entered into between the State Government of Bihar and any other State Government, the levy and collection of the tax shall be in accordance with the terms and conditions of such reciprocal agreement:

Bihar Act XVII of 1961.

Provided that the tax so levied shall not exceed the tax leviable under this Act:

Provided further that the terms and conditions of every such reciprocal agreement shall be published in the Official Gazette and a copy thereof shall be laid before both the Houses of the State Legislature.

3B. The State Government may, by notification in the Official Gazette, exempt, in the public interest, subject to such conditions, if any, any owner or class of owners, from payment of tax leviable on any public service motor vehicle where in its opinion, such vehicle is engaged,—

Power to exempt.

(a) in the carriage of passengers or goods on such inter-State routes as may be specified in the notification, or

(b) in the carriage of passengers or goods in furtherance of any educational, medical, philanthropic or other similar object, or

(c) in the carriage of passengers or goods and in respect of which an agreement for the acceptance of lump sum in lieu of the amount of tax has been arrived at under section 8.”.

3. In section 9 of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:—

Amendment of section 9.

“(4A) If any owner fails, without any reasonable cause, to make payment of the tax due from him as specified in the notice under sub-section (4) within the time specified therein or such further time as may be allowed by the prescribed authority, he shall, in addition to the amount of tax payable by him, pay, by way of penalty, a sum not exceeding five percentum of the amount of the tax due for each of the first three months following the expiry of the time specified above and ten percentum of the amount of the tax due for each subsequent month or part thereof.”.

4. After section 11 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 11A.

“11A. (1) Where any owner claims that he is not liable to tax under this Act, in respect of any public service motor vehicle on the ground that he has transferred the ownership of the vehicle, the burden of proving the transfer of the vehicle shall be on the transferor and for this purpose he shall file before the prescribed authority a declaration in such form and within such period as may be prescribed, together with the particulars of transfer and the evidence in support thereof.

Liability of the transferee to assessment in certain cases.

(2) If the prescribed authority is satisfied after such enquiry as he may deem necessary, that the particulars contained in the declaration are true, he shall make an order to that effect and assess the amount of tax due from such owner for the period prior to the date of transfer.

(3) Where any owner having transferred any public service motor vehicle fails to file the declaration or to produce the evidence as required under sub-section (1) or where the owner having made such transfer cannot be found, the prescribed authority shall after giving the transferee a reasonable opportunity of being heard, assess, to the best of its judgment, the amount of tax due in respect of the period prior to the date of transfer and for such an assessment proceeding taken against the transferee, all the provisions of this Act shall, so far as may be, apply.

(4) Where the transferor is in a position to pay the tax due in respect of the period prior to the date of transfer, the prescribed authority may of its own motion or on an application made by the transferee, and after such enquiry as he may deem necessary, order that an assessment proceeding in respect of the said period started against the transferee be transferred and taken against the transferor.”.

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

Reasons for the enactment

In order to improve collection of tax under the Bihar Taxation on Passengers and Goods (Carried by Public Service Motor Vehicles) Act, 1961 (Bihar Act XVII of 1961), as also to facilitate payment of tax by owners of other States plying vehicles in Bihar, it is necessary to make amendments in the Act. It is also considered expedient to make some provision in the Act whereby owners plying vehicles for educational or medical purposes may be exempted from payment of tax. The proposed amendments are expected to yield an additional revenue of about Rs. 20 lakhs a year.

2. In order to achieve these objectives, the present measure is being enacted as a President's Act.
3. The Committee constituted under the proviso to sub-section (2) of section 3 of the Bihar State Legislature (Delegation of Powers) Act, 1969 (32 of 1969) has been consulted before enactment of this measure as a President's Act.

P. GOVINDAN NAIR,
Secy. to the Govt. of India.
Ministry of Finance,
(Department of Expenditure).

THE BIHAR ENTERTAINMENTS TAX (AMENDMENT)
ACT, 1970

No. 8 OF 1970

Enacted by the President in the Twenty-first Year of the Republic of India.

An Act further to amend the Bihar Entertainments Tax Act, 1948.

In exercise of the powers conferred by section 3 of the Bihar State Legislature (Delegation of Powers) Act, 1969, the President is pleased to enact as follows:—

32 of 1969.

Short title. 1. This Act may be called the Bihar Entertainments Tax (Amendment) Act, 1970.

2. In section 3 of the Bihar Entertainments Tax Act, 1948 (hereinafter referred to as the principal Act),— Amendment of section 3.

(a) for the proviso to sub-section (1), the following proviso shall be substituted, namely:—

“Provided that the State Government may, from time to time, by notification, and subject to such conditions as it may deem fit to impose, fix a higher rate of entertainments tax not exceeding the amount of such payment for admission, or any lower rate of tax payable under this Act, in respect of any entertainment or class or series of entertainments or in respect of different rates of payments for admission to the same entertainment specified in such notification.”;

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) The amount of entertainments tax payable on any payment for admission shall not be less than five paise and, where the payment for admission is less than one rupee, fractions of five paise in the amount of the tax shall be rounded off to five paise or to the nearest lower multiple thereof; and, where the payment is one rupee or more, such fractions shall be rounded off to the next higher multiple of five paise.”.

3. In section 3A of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:— Amendment of section 3A.

“(1) Subject to such rules as may be prescribed, the State Government may, except in respect of an entertainment covered by the proviso to sub-section (1) of section 5, require the entertainments tax payable in respect of any entertainment to be estimated and paid in advance for any period not exceeding three months.”.

4. For section 4 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 4.

“4. Subject to such rules as may be prescribed, entertainments tax shall be levied and paid to the State Government also on every complimentary ticket issued by the proprietor for every entertainment as if full payment had been made for admission to such entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use.”. Liability of complimentary tickets to entertainments tax.

5. For section 5 of the principal Act, the following section shall be substituted, namely:— Substitution of new section for section 5.

“5. (1) Save as otherwise provided by this Act, no person other than a person who has some duty to perform in connection with the entertainment or a duty imposed upon him by or under this Act or any other law, shall be admitted to any entertainment in respect of which entertainments tax is payable under section 3 or section 4 except with a ticket or a complimentary ticket in the prescribed form: Admission to entertainments.

Provided that the State Government may, from time to time, by notification in the Official Gazette, in respect of places of enter-

tainments in area or areas specified therein, direct that such tickets or complimentary tickets shall be stamped with an impressed, embossed, engraved, or adhesive stamp (not previously used) issued by the State Government or any mechanical contrivance used for the purpose of revenue under this Act and indicating the proper tax for such ticket:

Provided further that the State Government or the prescribed authority may, by order, exempt any place of entertainment in any area in which such notification is in force, from the operation thereof for such period as may be specified in the order.

(2) The State Government may, on the application of the proprietor of any entertainment in respect of which the entertainments tax is payable, permit the proprietor to pay, on such conditions as may be prescribed, the amount of the tax due—

(a) by compounding in the prescribed manner the tax payable in respect of such entertainment for a fixed sum; or

(b) by a consolidated payment at such percentage of the gross proceeds received by the proprietor on account of payments for admission to the entertainments and on account of tax as the State Government may fix; or

(c) in accordance with the results recorded by any mechanical contrivance that automatically registers the number of persons admitted.

(3) The provisions of sub-section (1) shall not apply to any entertainment in respect of which the entertainments tax due is payable in accordance with the provisions of clause (a) or (c) of sub-section (2) and the proviso to sub-section (1) shall not apply to any entertainment in respect of which the entertainments tax is payable in accordance with sub-section (2)."

Insertion of
new section
5A.

6. After section 5 of the principal Act, the following section shall be inserted, namely:—

Levy and
collection.

"5A. Subject to the provisions of this Act and such rules as may be prescribed, entertainments tax shall—

(i) be levied in respect of each person admitted to the entertainment,

(ii) be paid, in the case of admission by stamped tickets as provided in the proviso to sub-section (1) of section 5, by means of a stamp on such tickets,

(iii) be calculated and paid, in the case of admission otherwise than by stamped tickets, on the number of persons admitted, and

(iv) be recoverable from the proprietor in the case of admission otherwise than by stamped tickets."

Substitution
of new
section for
section 7.
Security.

7. For section 7 of the principal Act, the following section shall be substituted, namely:—

"7. (1) Subject to such rules, as may be prescribed, the prescribed authority may require the proprietor of an entertainment to deposit

as security an amount not exceeding the total entertainments tax chargeable for the full fortnight as calculated with reference to the number of shows:

Provided that the said authority may—

(i) vary the amount of security from time to time if he considers this to be necessary;

(ii) forfeit the security in whole or part if the returns are not furnished on the due date along with the receipt for the payment of the tax in respect of admission otherwise than by stamped tickets or if the returns are found to be inaccurate; or

(iii) adjust in the event of default, the amount of the arrears of entertainments tax due or penalty, if any, from the amount of security and direct the proprietor to make good the amount of security before the tax for the next fortnight falls due.

(2) The amount of security to be deposited under sub-section (1) shall not exceed a sum of rupees one thousand for a place of entertainment in an area in respect of which a notification has been issued under the proviso to sub-section (1) of section 5.”.

8. In section 9 of the principal Act—

Amendment
of section 9.

(a) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) If the proprietor fails without any reasonable cause to furnish any return within the prescribed date, the prescribed authority may direct that the proprietor shall, by way of penalty, pay a sum not exceeding five rupees for every day after the prescribed date during which the proprietor fails to submit the prescribed return.”;

(b) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) Before the proprietor furnishes the return required by sub-section (1), he shall, unless the entertainments tax has been paid by means of stamps, pay into a Government treasury, in the prescribed manner, the full amount of such tax, and shall furnish, along with the return, a receipt from such Treasury showing the payment of such amount.”;

(c) for sub-section (8), the following sub-section shall be substituted, namely:—

“(8) Any amount of tax or penalty which remains unpaid under this Act or any sum required to be paid under clause (a) or (b) of sub-section (2) of section 5, which remains unpaid after the due date, shall be recoverable as an arrear of land revenue:

Provided that, when a proprietor has presented any appeal under section 14, the appellate authority may, in its discretion, treat the proprietor as not being in default so long as the appeal remains pending.”.

Insertion
of new
sections 9B
and 9C.

9. After section 9A of the principal Act, the following sections shall be inserted, namely:—

Assessment
of tax.

“9B. The entertainments tax payable under the Act shall be assessed by the prescribed authority in the prescribed manner:

Provided that, without prejudice to any action under clause (a) of sub-section (1) of section 16, where the tax is levied under the proviso to sub-section (1) of section 5, such assessment shall be made in the prescribed manner only where any proprietor of an entertainment admits any person to any place of entertainment in contravention of the provisions of the said proviso.

Transfer of
proceedings.

9C. (1) Any officer authorised by the State Government in this behalf may, at any stage, direct transfer of a proceeding in respect of any entertainment from the prescribed authority to another such authority of the same or higher rank.

(2) Where any direction is given under sub-section (1), the prescribed authority to whom the proceeding is transferred, shall after giving to the proprietor a notice in writing of the transfer proceed to dispose it of as if it had been initiated by the said authority and such transfer shall not render necessary re-issue of any notice already issued before the transfer and the authority to whom the proceeding is transferred may, in its discretion continue it from the stage at which it was left by the authority from whom it was transferred.”.

Amendment
of section
12.

10. In section 12 of the principal Act, after clause (b) of sub-section (1), the following clauses shall be inserted, namely:—

“(c) Every officer so authorised may also enter any place where the tickets for admission to an entertainment or counterfoils thereof or stamps are kept or any accounts, registers or other documents relating to an entertainment are kept or maintained and may search at any reasonable time any such place or office or any box or receptacle in which any such tickets, counterfoils, stamps, accounts, registers or other documents, are kept and may inspect such tickets, counterfoils, stamps, accounts, registers or other documents, if he has reason to suspect that attempt is being, or has been, made to evade payment of any tax, and may, for reasons to be recorded in writing, seize such tickets, counterfoils, stamps, accounts, registers and other documents and shall grant a receipt for the same and such seized tickets, counterfoils, stamps, accounts, registers, or other documents shall be retained so long as may be necessary for the examination thereof or for a prosecution and shall thereafter be returned to the proprietor.

(d) The officers so authorised shall have power to break open any box or receptacle in which any tickets, counterfoils, stamps, accounts, registers or other documents relating to any entertainment may be contained or to break open the door of any premises where any such tickets, counterfoils, stamps, registers, accounts or other documents may be kept if the proprietor or any other person in occupation of the said premises fails or refuses to open the door or the box or receptacle on being called upon to do so.”.

11. For section 13 of the principal Act, the following section shall be substituted, namely:—

“13. (1) Subject to such rules as may be prescribed, the prescribed authority may, either before or after assessment, require any proprietor to produce before it any accounts, registers or documents including those relating to stamps or to furnish any information relating to financial transactions of the proprietor in respect of his entertainments including transactions with the producer or distributor of films, printing of tickets including complimentary tickets, sales of tickets including complimentary tickets and realisation of payment for admission or entertainments tax, the profit derived from the entertainments as may be necessary for the purposes of this Act and the proprietor shall comply with such requirement.

(2) All accounts, registers, documents, stamps and tickets mentioned in sub-section (1) shall, at all reasonable times, be open to inspection by the prescribed authority, which may take or cause to be taken such copies of or extracts from the accounts, registers of documents as it may consider necessary.”.

12. In sub-section (2) of section 21 of the principal Act—

Amendment
of section
21.

(a) after clause (b), the following clause shall be inserted, namely:—

“(bb) for the supply and use of stamps or stamped tickets, for securing the defacement of stamps when used, for keeping of accounts of all stamps used under this Act or for the renewal of damaged or spoiled stamps and for any other matter concerning stamps;”;

(b) after clause (d), the following clause shall be inserted, namely:—

“(dd) prescribing the authority for exempting any place of entertainment in any area in which the notification under proviso to section 5(1) is in force;”;

(c) after clause (l), the following clause shall be inserted, namely:—

“(ll) prescribing the procedure of assessment of tax and other matters related thereto;”.

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

Reasons for the enactment

The existing law of entertainment tax in Bihar envisages the payment of the tax by the proprietors of entertainments every fortnight, calculated on the value of tickets sold by them. Experience has shown that under the existing system, proprietors evade the tax by suppressing the

Substitution
of new
section for
section 13.

Production
and inspec-
tion of
accounts and
documents.

sale of tickets. It also results in delay in the payment of the tax already collected by the proprietors. This measure, therefore, seeks to amend the Bihar Entertainments Tax Act, 1948 (XXXV of 1948), providing that the tickets of admission to entertainments shall be stamped. It also seeks to amend the existing law so as to tighten the administration of entertainments tax law in the State and improve the efficiency of the collection machinery.

2. The Committeee constituted under the proviso to sub-section (2) of section 3 of the Bihar State Legislature (Delegation of Powers) Act, 1969 (32 of 1969) has been consulted before the enactment of this measure as a President's Act.

P. GOVINDAN NAIR,
Secy. to the Govt. of India,
Ministry of Finance,
(Department of Expenditure).